

House File 424 - Introduced

HOUSE FILE 424

BY LUKAN

A BILL FOR

1 An Act providing a sales tax exemption for certain equipment
2 used in making and grooming snow.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

H.F. 424

1 Section 1. Section 423.3, Code 2011, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 96. The sales price of tangible personal
4 property used or consumed primarily and directly in snow-making
5 and snow-grooming operations at ski hills, ski slopes, or ski
6 trails.

7 EXPLANATION

8 This bill provides a sales tax exemption for the sales price
9 of tangible personal property used or consumed primarily and
10 directly in snow-making and snow-grooming operations at ski
11 hills, ski slopes, or ski trails.

12 By operation of Code section 423.6, an item exempt from the
13 imposition of the sales tax is also exempt from the use tax
14 imposed in Code section 423.5.